

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN THE MATTER:

GILBERTO CASTRO NIEVES
LILIA MARIA MUÑOZ VINUEZA

Debtor(s)

Case No. 10-01579 (ESL)

Chapter 13

ANSWER TO DEBTORS OBJECTION TO CLAIM 8 FILED BY CRIM

TO THE HONORABLE COURT:

Comes now secured creditor Municipal Revenue Collection Center, known in Spanish as Centro de Recaudación de Ingresos Municipales (“CRIM” by its Spanish acronym) through the undersigned counselor and respectfully state and pray :

1. Debtors have filed an objection to CRIM claim 8 alleging they are not indebted to CRIM because they never had an ownership interest over improvements made by them while been tenants of Plaza Las Americas Shopping Center in Hato Rey nor they have the duty to pay the real property taxes owed in lieu of the property owners. They claim the real property taxes on improvements made by them to store 115 belongs to the property owners.
2. That CRIM filed claim # 8 as secured creditor for prepetition real property taxes owed by debtors on two (2) properties located at Condominio Montemar in Ponce, P.R. . One of the properties is located at Building 1531, Apt. 432 identified by CRIM with cadaster number 411-000-002-12-128 and the other is located at Building 1545, Apt 446 identified by CRIM with cadaster number 411-000-002-12-152.
3. The basis of CRIM’s security on both apartments are statutory liens under article 3.30 of The Municipal Property Tax Act of 1991, 21 PRLA 5080 and article 200 of the P.R.

Mortgage Act, 30 PRLA 2651. Although the lift of stay was granted previous to the confirmation of the plan on both Ponce apartments, no evidence has been provided by debtors to CRIM to the effect that the transfer on both properties has been made to Banco Popular de PR therefore both properties still belong to the estate.

4. Claim 8 also includes the prepetition real property taxes owed by debtors on improvements made by them on store 115 while been tenants of Plaza Las Americas Inc. at Plaza Las Americas Shopping Center in Hato Rey for the fiscal years 1980-81 to 2000-2001 identified by CRIM with cadaster number 062-000-005-57-115. The basis for CRIM's claim on the improvements is article 3.11 of The Municipal Property Tax Act, 21 PRLA 5061.
5. CRIM has filed amended claim 8 to classify as unsecured the portion of its claim that corresponds to real property taxes owed on the improvements made by debtors to Store 115 at Plaza Las Americas Shopping Center CRIM while been tenants and, has lowered the amount claimed on the improvements to fiscal years 1980-81 to 1983-1984 (cadaster number 062-000-005-57-115).

Wherefore, it is requested from this Honorable Court for the reasons above stated to deny debtors objection to claim #8 filed by CRIM.

CERTIFICATE OF SERVICE

I hereby certify that on February 4, 2011, I electronically filed the foregoing with the Clerk of the Court using CM/ECF System which will send notifications of such filing to the following:

Monsita Lecaroz Arribas
Alejandro Oliveras Rivera
Rosamar Garcia Fontan
Jose L. Jimenez Quiñones
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In Re
Gilberto Castro Nieves
Lilia Maria Muñoz Vinuesa
Answer to Debtors Objection to CRIM's Claim
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and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants:

Gilberto Castro Nieves & Lilia Maria Muñoz Vinuesa, PO.Box 79724, Carolina, P.R. 00984

In San Juan, Puerto Rico, February 4, 2011.

/s/ Manuel Maldonado Soler
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